Administration Report of the Commercial Taxes Department for the year 1977-78

READ :—

Letter No. ADM. PR. 5/77-78, dated 9th January 1979 of the Commissioner of Commercial Taxes, Bangalore.

ORDER No. FD 26 CSF 79, BANGALORE, DATED THE 20TH FEBRUARY/9TH MARCH 1979.

(1) Recorded.

(2) The Commissioner of Commercial Taxes has forwarded the Administration Report for the year 1977-78 under the following five enactments which are administered by the Commercial Taxes Department.

(1) Karnataka Sales Tax Act, 1957.
(2) Central Sales Tax Act, 1958.
(3) Karnataka Entertainments Tax Act, 1958.
(4) Karnataka Agriculture Income Tax Act, 1957.
(5) Karnataka Profession Tax Act, 1976.

(3) The department collected a total revenue of Rs. 176-83 crores, the break up being Rs. 120.69 crores under K.S.T. Rs. 30.98 crores under C S.T., Rs. 12.95 crores under K.E.T. Rs. 7.87 crores under K.A I.T: and Rs. 4.34 crores under K.P.T. during the year. There was thus a percentible improvement in collections over the total collections for the year 1976-77 which was Rs. 156.95 crores. This can be attributed to check evasion of tax and effective measures taken for disposal of assessments and collection of arrears, buoyancy in trade and increase in price level and also due to the effect of amendment and introduction of K.P.T. Act.

(4) The channels of collection of these taxes for the year were as under :—

(a) K.S.T.	...	1,31,994	...	Registered dealers.
(b) C.S.T.	...	41,081	...	Registered dealers.
(c) K.E.T.	...	1,023	...	Cinema Theatres.
(d) K.A.I.T.	...	21,793	...	Assessees.
(e) K.P.T.	...	10,940	...	Registration of employees

(5) The performance of the department in disposal of assessments was as under :—

Enactment	No. of assessments to be disposed off	Disposed off	No. of assessments pending disposal
(1) K.S.T.Act.	1,65,362	1,17,364	47,998
(2) C.S.T.	56,763	31,267	25,496
(3) K.E.T.	38,415	36,778	1,637
(4) K.A.I.T.	65,271	27,069	38,202
(5) K.P.T.	1,82 633	60,849	1,21,784

(6) During the year, the position regarding appeals preferred disposed off and the balance under these enactments was as under :—

Enactment	No. of appeals		Disposed off	Balance
	O.B	*New*		
(a) K. S. T.	5760	11,966	9,979	7,147
(b) C. S. T.	613	644	610	647
(c) K.E.T.	139	266	236	169
(d) K. A. I. T.	1,179	1,351	1,337	1,193
(e) K. P. T	446		301	145

(7) The offences componnded departmentally were as under :—

Enactment	Offences		Compounded	Compound fee	recovered
	O B.	*New*			
K. S. T. Act	721	26,954	26,899	814	11 16 lakhs
K. E. T. Act.	513	2,140	1,644	349	4.27 ,,
			+		
			451 Penalty imposed.		
			+109 prosecuted.		

S Suo-motu—Revision.

a) K. S. T.—During the year the Commissioner of Commercial Taxes undertook revision of 95 cases along with 40 pending cases and disposed off 52 cases leaving a balance of 83 cases.

b) Seven Deputy Commissioner of Commercial Taxes took up 920 cases out of which 564 cases were disposed off leaving a balance of 463 cases.

c) Seven Assistant Commissioner of Commercial Taxes undertook 340 cases and 199 pending cases out of which they disposed off 365 cases leaving a balance of 174 cases.

a) C.S.T. During the year, the Commissioner of Commercial Taxes undertook revision of 13 cases along with 4 pending cases and disposed off 14 cases leaving a balance of 3 cases.

b) The Deputy Commissioner of Commercial Taxes undertook revision of 83 cases along with 7 pending cases and disposed off 46 cases leaving a balance of 44 cases.

a) K. E. T:—Only one suo-motu revision case was taken up by the Commissioner of Commercial Taxes and disposed off.

a) K. A.I.T.—The Commissioner of Commercial Taxes undertook 64 cases along with 30 pending cases and disposed off 51 cases leaving a balance of 43 cases

9) During the year the disposal of prosecution cases launched for offences under the enactments administered by the departments were as under :

Enactment	Prosecution	Launched	Disposed off.	Balance
	O. B,	New.		
K. S.T.	1904	8845	7, 965	2,784
K.E.T.	513	2140	2095	558

(10) The Vigilance-cum-Research Cell conducted investigations through the Intelligence Wing and covered whole-sale dealers and also dealers of certain selected commodities and detected evasion of tax of Rs. 75 lakhs during the year. The salient features of investigations taken up by the Vigilance-cum-Research Cell are :

(a) investigation of Stainless Steel Dealers,
(b) Whole sale dealers in Liquor,
(c) Liquor manufactures on packing materials,
(d) Inter-State Sales shown as branch transfers to avoid Central Sales Tax,
(e) Steel Mills, (f) Watch Parts Dealers.
(g) Import of Edible Oils, Spices etc.,

Bogus declaration of entitlement to exemption from sales tax.

(11) The Intelligence Wing of the Department has detected 1442 cases during the year as against 1885 cases during the previous year. A turnover of Rs. 1665-81 lakhs involving tax of Rs. 57 14 lakhs was unearthed during the year. 1193 cases were compounded departmentally resulting in the collection of composition fee of Rs. 6.58 lakh 11 cases were prosecuted and 6 cases were acquited departmentally and penalty of Rs. 10.74 lakhs was collected.

(12) The department has also published four quarterly Bulletins during the year for the guidance of officers of the department. The Bulletin gives details regardjng amendments made to the Acts and Rules administered by the department. It also covers important Notifications, Clarifications, Clarifications issued by the Government and the Commissioner of Commercial Taxes and also important judicial pronouncements relating to sales tax matters and other miscellaneous matters etc.,

(13) The demand, collection and balance under the different enactments during the year 1977-78 were as under :—

Particulars	Demand	Collection	Balance
K S T.	145.43 Crores	120.69 Crores	24.74 Crores
C. S. T.	37.94 ,,	30.98 ,,	6.96 ,,
K. E. T.	13.22 ,,	12.95 ,,	0.27 ,,
K. A. I. T.	9.28 ,,	7.87 ,,	1.41 ,,

The realisation of revenue under all Acts administered by the Commercial Taxes Department has registered a steady increase from year to year, while the expenditure on administration of the enactment is kept at the lowest possible level.

(15) The expenditure on administration of the C.T. Department as compared to the revenue realised during the year were as under :—

Expenditure incurred	Revenue realised	% of expenditure to revenue realised
2.80 crores	173.25 crores	1.6

(16) The administration of the Commercial Taxes Department for the year 1977-78 was on the whole satisfactory.

By Order and in the name of the Governor of Karnataka,

L. S. JAGIRDAR,

Under Secretary to Government, Finance Department (C).

SOCIAL WELFARE AND LABOUR SECRETARIAT

Gradation list of the Assistant Directors of Social Welfare as on 1st January 1978

REFERENCE.—

O. M. No. SWL 50 SET 78, (iii) dated 24th June 1978.

OFFICIAL MEMORANDUM

No. SWL 367 SET 78, BANGALORE, DATED 2ND/7TH MARCH 1979.

In the O. M. No. SWL 50 SET 78 (iii), dated 24th June 1978 a draft gradation list of Assistant Directors of Social Welfare was circulated among the concerned and objections thereto, were called for, if any. Objections have been received and have been examined.

(2) Taking into account the objections received, the relative ranking of the Officers in the cadre as on 1st January 1978 is determined as in the Gradation list annexed to this Order.

(3) The Gradation list is prepared on the basis of the date of eligibility of the officers to hold the post by promotion.

(4) The Gradation list also respects the quota provided in the Cadre and recruitment Rules for promotion.

ANNEXURE

Gradation list of the Assistant Directors of Social Welfare Class-I (Junior) Rs. 900-1750 as on 1st January 1978.

Sl. No.	Name of the Officer	Date of Birth.	Date of entry into service.	Date of appointment to the cadre	Remarks
Sriyuths :—					
1	H. P. Raje Urs			16- 5-1977	OOD in the Deptt. of Backward Classes and Minorities.
2	D. S. Sidde Gowda	26-5-1937	9- 4-1965	30- 4-1977	do
3	T. G. Doddamani	5-11-1937	14- 4-1965	25-11-1977	do
4	S. Basavaraj	30-12-1930	11- 4-1965	18-12-1977	do
5	T. G. Shivanagappa	27- 3-1930	12- 8-1954	12-12-1977	do

M. B. THIMAIAH,

Under Secretary to Government, S. W. & Labour Department.